

Motor Vehicle Fuels Tax

Motor vehicle fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of motor vehicle fuels in the state of Nebraska for use, distribution, sale, or delivery in this state. Motor vehicle fuels include all products commonly or commercially known as gasoline, gasohol, ethanol, casing head gasoline, natural gasoline, benzine, benzol, hexane, and naphtha with an initial boiling point under 200 degrees Fahrenheit.

Table 16

Gasoline Net Taxable Gallons and Net Tax Due

Month	1996 Taxable Gallons	1995 Taxable Gallons	Percent Increase or (Decrease)	1996 Tax Due	1995 Tax Due	Percent Increase or (Decrease)
January	43,809,040	45,122,982	-2.91%	\$ 9,811,170	\$ 10,712,798	-8.42%
February	42,991,661	41,451,395	3.72	8,159,122	9,271,006	-11.99
March	47,993,030	46,823,884	2.50	8,514,887	11,189,722	-23.90
April	49,728,381	44,627,850	11.43	10,077,028	10,768,687	-6.42
May	53,423,201	53,672,389	-0.46	11,346,964	12,233,884	-7.25
June	54,913,117	59,084,853	-7.06	11,430,821	13,065,669	-12.51
July	60,432,685	52,678,333	14.72	13,974,775	13,380,414	4.44
August	60,676,348	51,986,038	16.72	14,276,944	13,044,331	9.45
September ...	53,667,603	48,504,232	10.65	12,359,681	12,274,219	0.70
October	61,425,676	50,769,230	20.99	13,679,113	12,031,625	13.69
November	54,239,086	47,087,667	15.19	12,183,206	10,855,171	12.23
December	53,485,615	45,694,444	17.05	12,359,452	10,713,145	15.37
Total	636,785,443	587,503,297	8.39%	\$138,173,163	\$139,540,671	-0.98%

Table 17

Gasohol Net Taxable Gallons and Net Tax Due

Month	1996 Taxable Gallons	1995 Taxable Gallons	Percent Increase or (Decrease)	1996 Tax Due	1995 Tax Due	Percent Increase or (Decrease)
January	19,137,799	20,707,835	-7.58%	\$ 4,287,474	\$ 4,879,335	-12.13%
February	17,484,500	17,432,627	0.30	3,327,948	3,898,037	-14.63
March	17,563,456	19,937,401	-11.91	3,133,843	4,764,971	-34.23
April	17,030,403	18,454,464	-7.72	3,462,683	4,453,573	-22.25
May	16,648,185	22,585,886	-26.29	3,544,062	5,139,713	-31.05
June	16,348,416	24,232,848	-32.54	3,409,984	5,380,255	-36.62
July	15,785,938	18,813,263	-16.09	3,647,923	4,774,829	-23.60
August	14,499,916	18,419,276	-21.28	3,414,437	4,630,914	-26.27
September ...	11,483,199	18,273,888	-37.16	2,628,435	4,632,419	-43.26
October	12,715,309	19,049,806	-33.25	2,841,555	4,517,066	-37.09
November	12,846,771	19,517,847	-34.18	2,876,381	4,498,678	-36.06
December	12,359,452	20,602,380	-40.01	3,506,340	4,835,686	-27.49
Total	183,903,344	238,027,521	-22.74%	\$40,081,065	\$56,405,476	-28.94%